PUBLIC HEALTH LABOUR AND MUNICIPAL ADMINISTRATION SECRETARIAT.

NOTIFICATION.

Bangalore, dated 21st May 1965.

G. S. R. 520.—In exercise of the powers conferred by section 323 read with section 290 of the Mysore Municipalities Act, 1964 (Mysore Act 22 of 1964), the Government of Mysore hereby makes the following Rules, the draft of the same having been published as required by sub-section(1) of section 323 of the said Act in notification No. PLM 103 GGL 64, dated 15th February 1965, published as G.S.R 407 in part IV-2-C (1) of the *Mysore Gazette* Extraordinary dated 15th February 1965, namely :

THE MYSORE MUNICIPALITIES (PAYMENT OF AUDIT CHARGES) RULES, 1965.

1. Title.—These rules may be called the Mysore Municipalities Payment of Audit Charges Rules, 1965.

2. Definitions.—In these rules unless the context otherwise requires—

(*a*) "Act" means the Mysore Municipalities Act, 1964.

(*b*) "Audit" means an audit of accounts for the whole year or for any shorter period.

(*c*) "Auditor" means the Controller, State Accounts Department and includes Deputy Controller, Assistant Controller in charge of a Local Audit Circle and any other officer deputed by the Controller to perform the functions of an Auditor.

(*d*) "Audit Charges" means the sums or sum payble by the Municipal Council in consideration of the audit or special audit or detailed audit conducted by the Auditor.

(*e*) "Special Audit" means an audit of the accounts pertaining to a specified item or series of items requiring a detailed examination.

shall have the meaning respectively assigned to them in the Act.

3. **Provision of audit charges in the Budget Estimates o Municipal Council.**—The Municipal Council shall provide every year in its budget estimates a sum considered sufficient to meet the audit charges that might become payable during the year.

4. **Rate of audit Charges.**—(1) The Municipal Council shall pay audit charges at the rate of Twenty Paise for every one hundred rupees on the sum total of receipts and expenditure of the Municipal Council under all heads of account for any year.

2) In arriving at the sum total of receipts and expenditure of the Municipal Council for a year the second and subsequent adjustment entries in respect of Government grants, loans and other items shall be excluded and that in respect of cesses and other amounts collected on behalf of Government only the Commission charges allowed to the Municipal Council as collection charges shall be taken into account.

5. **Demand of audit charges.**—As soon as the audit of the accounts of the Municipal Council for any period is completed, the auditor shall record in the audit report the amount of total transactions under receipts and expenditure on which audit charges are leviable and the amount of audit charges payable by the Municipal Council. When the audit report is issued, the Auditor shall present a bill for payment of the audit charges in the form appended to these rules.

6. **Powers of the Commissioner to direct the payment of audit charges.**—If a Municipal Council fails to pay the audit charges within a period of one month from the date of the receipt of the bill therefor, the Commissioner shall on a report from the Auditor, issue a notice to the

Municipal Council requiring it to pay the audit charges within a period of fifteen days from the date of receipt of the notice. If at the end of the period of fifteen days, the Municipal Council fails to pay the audit charges, the Commissioner shall send a report to the Government and the Government may direct the Treasury officer of the treasury in which the funds of the Municipal Council are lodged to make payment of the audit charges by adjustment debiting the charges to the funds of the Municipal Council and crediting the amount to the head of account "L. II Miscellaneous d. fees for Government Audit."

[No. PLM 18 MLR 65].

By Order and in the name of the Governor of Mysore,

B. VENKATARAMIA, *Deputy Secy.*

APPENDIX.

Form of Bill for payment of audit charges.

(Rule 5)

The Municipal Commissioner,
The Chief Officer,

.....Municipality

Sir,

The accounts of the..... .....Municipal Council for the period from..... .....to have been audited and the audit report has been issued o..... .... you are requested to pay the audit charges of Rs.....by the issue of a crossed cheque in favour of the Treasury Officer.....Treasury, ...for credit to Government under the head of account "L. II Miscellaneous, d. Fees for Government audit." The payment of the audit charges may be intimated to this office giving reference to the number and date of the credit in Treasury accounts within one month from the date of receipt of this bill in your office.

Yours faithfully,

Assistant Controller,
Local Audit Circle.....